



Form  
**IT-40X**  
Revised 11-97  
SF 44405

**19\_\_ Indiana Amended  
Individual Income Tax Return**  
Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

Your First Name	Initial	Last Name	Social Security Number
If filing a joint return, Spouse's First Name	Initial	Last Name	Social Security Number
Present Address (Number and Street or Rural Route)			Foreign Country (if applicable)
City	State	Zip Code + 4	

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, 19\_\_ (see instructions)

**Taxpayer:** County where you lived   County where you worked   **Spouse:** County where you lived   County where you worked

**Attach a full explanation for filing amended return. Attach all state and federal forms and schedules supporting these changes**

**Part I - Income and Exemptions**

	A As Shown on Original Return	B Amount of Change	C Correct Amount
1. Indiana Adjusted Gross Income .....	<input type="text"/>	<input type="text"/>	1 <input type="text"/>
2. Total Exemptions .....	<input type="text"/>	<input type="text"/>	2 <input type="text"/>

**Part II - Tax Due**

3. State Taxable Income: Line 1 minus Line 2 .....	<input type="text"/>	<input type="text"/>	3 <input type="text"/>
4. State Adjusted Gross Income Tax: Line 3 by 3.4%(.034) .....	<input type="text"/>	<input type="text"/>	4 <input type="text"/>
5. County Income Tax: Attach Schedule CT-40 .....	<input type="text"/>	<input type="text"/>	5 <input type="text"/>
6. Use Tax Due on out-of-state purchases .....	<input type="text"/>	<input type="text"/>	6 <input type="text"/>
7. Household Employment Tax: Attach Schedule H .....	<input type="text"/>	<input type="text"/>	7 <input type="text"/>
8. Estimated Tax - First Installment .....	<input type="text"/>	<input type="text"/>	8 <input type="text"/>
9. Penalty for Underpayment of Estimated Tax .....	<input type="text"/>	<input type="text"/>	9 <input type="text"/>
10. Total Tax Due: Add Lines 4 through 9.....	<b>Total Tax</b>		10 <input type="text"/>

**Part III - Credits**

11. Indiana State Tax Withheld .....	<input type="text"/>	<input type="text"/>	11 <input type="text"/>
12. Indiana County Tax Withheld .....	<input type="text"/>	<input type="text"/>	12 <input type="text"/>
13. Amount of Estimated Tax Paid .....	<input type="text"/>	<input type="text"/>	13 <input type="text"/>
14. Other Credits .....	<input type="text"/>	<input type="text"/>	14 <input type="text"/>
15. Amount Paid on Original Return .....			15 <input type="text"/>
16. Total Credits: Add Lines 11 through 15 .....			16 <input type="text"/>
17. Amount Previously Refunded or requested before contribution to the Nongame Wildlife Fund .....			17 <input type="text"/>
18. Net Credits: Line 16 minus Line 17 .....	<b>Net Credits</b>		18 <input type="text"/>

**Part IV - Refund or Amount Due**

19. <b>Refund:</b> If Line 18 is greater than Line 10, enter the difference here .....	<b>Your Refund</b>	19 <input type="text"/>
20. <b>Amount Due:</b> If Line 10 is greater than Line 18, enter the difference here .....		20 <input type="text"/>
21. Penalty (10% of Line 20) .....		21 <input type="text"/>
22. Interest (see instructions for the rate) .....		22 <input type="text"/>
23. <b>Total Amount Due</b> (see instruction page for information on how to make your payment) .....	<b>Pay This Amount</b>	23 <input type="text"/>

DD

Signatures are required on the following page

**A** Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your federal Form 1040X.

**B** You are filing this return as a: ☐ Resident

☐ Full-year nonresident. Enter state of residency

☐ Part-year Indiana resident from       to        
M M D D Y Y M M D D Y Y

Enter other state(s) of residency during the tax year

**Authorization**

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I also understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. I also give the Indiana Department of Revenue permission to confirm information that I have placed on this form and any attachments with the Social Security Administration. This consent includes my authorization for the Social Security Administration to release my social security number, name, and date of birth. I understand that information obtained under this section will remain confidential and will be used solely for official purposes. This consent is in effect until such time as I withdraw my authorization.

**I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐**

Your Signature  Date

Spouse's Signature  Date

Your Daytime Telephone Number

Spouse's Daytime Telephone Number

Preparer's name

Address

City

State  Zip Code + 4

☐ Federal I.D. Number **OR** ☐ Social Security Number

Preparer's Daytime Telephone Number

Preparer's Signature

Date

Enter in this box a detailed explanation of your changes. Attach supporting forms, schedules and other appropriate documentation, such as additional W-2 forms, corrected federal schedules, etc.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Mail the completed return to: **Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253**

**Keep a copy of your completed return and attachments for your records.**

## Instructions for Completing Form IT-40X

### Who should file Form IT-40X

This form should be filed by all individuals needing to **amend an original Indiana individual income tax return**. You may **not change** from a joint to a single return after the due date of the original tax return has passed.

### Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

### Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss

year. **Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.**

**Column A** - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

**Column B** - Enter the amount of change in the items reported on your original return.

**Column C** - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

**Line 1** - Enter the amount of Indiana adjusted gross income (AGI) on Line 1. Indiana AGI is equal to total income minus adjustments and Indiana deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

### Indiana County 2-Digit Code Number Chart

Find your county 2-digit code number below. Enter the appropriate numbers in the county boxes at the top of form IT-40X. Note: The appropriate county tax *rate* should be located on your original income tax return. If you need assistance locating the correct rate, contact the Department. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

### 2-Digit County Code Number

#	County Name	#	County Name	#	County Name	#	County Name	#	County Name
01	Adams	21	Fayette	41	Johnson	61	Parke	81	Union
02	Allen	22	Floyd	42	Knox	62	Perry	82	Vanderburgh
03	Bartholomew	23	Fountain	43	Kosciusko	63	Pike	83	Vermillion
04	Benton	24	Franklin	44	LaGrange	64	Porter	84	Vigo
05	Blackford	25	Fulton	45	Lake	65	Posey	85	Wabash
06	Boone	26	Gibson	46	LaPorte	66	Pulaski	86	Warren
07	Brown	27	Grant	47	Lawrence	67	Putnam	87	Warrick
08	Carroll	28	Greene	48	Madison	68	Randolph	88	Washington
09	Cass	29	Hamilton	49	Marion	69	Ripley	89	Wayne
10	Clark	30	Hancock	50	Marshall	70	Rush	90	Wells
11	Clay	31	Harrison	51	Martin	71	St. Joseph	91	White
12	Clinton	32	Hendricks	52	Miami	72	Scott	92	Whitley
13	Crawford	33	Henry	53	Monroe	73	Shelby	<b>00</b>	<b>Out-of-state code</b>
14	Daviess	34	Howard	54	Montgomery	74	Spencer		except the following:
15	Dearborn	35	Huntington	55	Morgan	75	Starke	<b>94</b>	<b>Illinois</b>
16	Decatur	36	Jackson	56	Newton	76	Steuben	<b>95</b>	<b>Kentucky</b>
17	DeKalb	37	Jasper	57	Noble	77	Sullivan	<b>96</b>	<b>Michigan</b>
18	Delaware	38	Jay	58	Ohio	78	Switzerland	<b>97</b>	<b>Ohio</b>
19	Dubois	39	Jefferson	59	Orange	79	Tippecanoe	<b>98</b>	<b>Pennsylvania</b>
20	Elkhart	40	Jennings	60	Owen	80	Tipton	<b>99</b>	<b>Wisconsin</b>

**Line 4** - Multiply the amount on Line 3 by the applicable rate.

**Tax Years:** \*1988- 1997

**Rates:** 3.4% (.034)

\* If filing for years before 1988, contact the Department for the appropriate rates.

**Line 8 - Estimated Tax, First Installment:** This line cannot be amended unless the amended return is filed by April 15 of the year the original return was filed. It should be used when showing the actual first installment period payment made on the original return.

**Line 9 - Penalty for the Underpayment of Estimated Tax:** This penalty is based on the tax due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

**Line 15 - Amount Paid on Original Return:** Enter the amount of previous payments for individual income tax paid on the original return.

**Line 17 - Amount Previously Refunded or Requested:** Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Nongame and Endangered Wildlife fund. This amount should be subtracted from your total credits (Line 16) to arrive at your net credits (Line 18).

**Line 19 - Refund:** Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. All refunds are subject to the statute of limitations as provided under Indiana law. A claim for refund must be made within 3 years from the due date of the original return or the date of overpayment, whichever is later.

**Lines 21 and 22 - Penalty and Interest:** If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

Tax Years:	1989-91	1992	1993-94	1995	1996-98
Yearly Rate:	10%	8%	7%	6%	7%
Monthly Rate:	.0083	.0067	.0058	.005	.0067

**Discover® Card Payment:** The *Amount You Owe* on Form IT-40X, Line 23 may be paid by using the Discover® Card. If you choose to use this form of payment, fill out the coupon at the bottom of this page. Note that a handling fee based on the following chart will be charged by the Discover® Card Company on your monthly bill from them. **Do not** add this to the *Amount You Owe* when completing the credit card information.

<u>Amount of Tax Due</u>	<u>Handling Fee</u>
\$1.00 - \$500.00	\$4.00
\$500.01 - \$1,000.00	\$9.00
\$1,000.01 - \$2,000.00	\$16.00
\$2,000.01 - \$3,000.00	\$25.00
\$3,000.01 - and up	\$35.00

No payment is required if the amount is less than \$1.00. Make your check or money order payable to the Indiana Department of Revenue. Please put your social security number and the tax year the payment is for on your check or money order.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. **Mail the completed return to Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253.**

Cut Along The Dotted Line	
	<b>Discover® Card Payment Coupon</b>
Staple the completed coupon to the top left-hand side of Form IT-40X over the name and address area.	
Your first name and last name	Your Social Security Number <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black;"></div>
Spouse's first name and last name (if filing a joint return)	Spouse's Social Security Number <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black;"></div>
<b>Discover® Card Payment Authorization</b>	
For Taxpayer's Information: •Discover® will charge a handling fee based upon the amount of your payment, and you will be responsible for payment of this fee. See above for a chart of the fees. •If your tax payment charge is denied, you will receive a notice from the Department of Revenue for the tax you owe. Penalty and interest may be included if applicable.	
<b>Instructions:</b> 1. Complete all the information for the Discover® Card Authorization. 2. Enter the <i>amount you owe</i> from line 23 in "Tax Payment". Do not include the handling fee.	
<b>Discover® Card Number</b>	<b>Expiration Date</b>
6 0 1 1 - <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black;"></div>	<div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> / <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> <div style="display: flex; justify-content: space-around; font-size: x-small; margin-top: 2px;"><span>Month</span><span>Year</span></div>
Tax Payment \$ <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> , <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black; margin: 0 5px;"></div> . <div style="display: inline-block; width: 60px; height: 20px; border: 1px solid black;"></div>	
I understand that in addition to the tax payment amount indicated, there will be a handling fee based upon the amount of tax payment charged to my Discover® Card account.	
▶ <b>Staple the completed coupon to the top left-hand side of Form IT-40X over the name and address area.</b>	
Signature of authorized Discover® Card Member <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	